


GT72 No. 1
June 1972

QUARTERLY REPORT

Quarterly Summary of State and Local Tax Revenue

January–March 1972

U. S. DEPARTMENT OF COMMERCE • Social and Economic Statistics Administration • BUREAU OF THE CENSUS

Taxes collected by State and local governments in the United States totaled \$104.4 billion during the 12 months ended with March 1972. This reflects an increase of \$11.2 billion, or 12.0 percent from a year earlier. State taxes amounted to \$56.7 billion, or 13.6 percent more than in the 12 months ended with March 1971. The yield of locally imposed taxes rose 10.1 percent to \$47.7 billion. Following is a summary by type of tax.

Type of tax	Amount (in millions of dollars) 12 months ended with March		Percent increase or decrease (-)
	1972	1971	
Total.....	104,383	93,215	12.0
Property.....	42,075	38,362	9.7
Other than property.....	62,308	54,853	13.6
General sales and gross receipts.....	19,711	17,301	13.9
Motor fuel sales.....	7,016	6,505	7.9
Individual income.....	13,856	11,140	24.4
Motor vehicle and operators' licenses..	3,401	3,241	4.9
Corporation net income	3,772	3,545	6.4
All other.....	14,552	13,121	10.9

During the first quarter of calendar 1972, collections of State and local taxes amounted to \$26.5 billion. As compared with the corresponding quarter of 1971, this indicates a rise of \$3.7 billion, or 16.0 percent, with State tax revenue up 19.6 percent and local taxes up 11.0 percent. These and other quarterly amounts are reported in table 1.

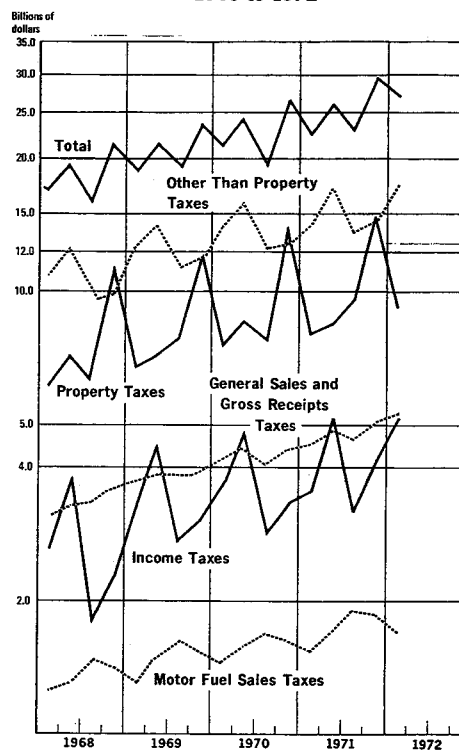
The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1968.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States).

The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major

Trends in Quarterly Collections of State
and Local Taxes, Total and Selected Types:
1968 to 1972



U. S. DEPARTMENT OF COMMERCE Social and Economic Statistics Administration BUREAU OF THE CENSUS

shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1970; the component counties of such SMSA's; and all other county-type areas that had a 1970 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, Louisiana, New Mexico, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1971 and State Government Finances in 1970. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1969-70.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected non-property taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter of 1972 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1972:										
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
1971:										
4th quarter.....	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter.....	22,985	12,016	10,969	9,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	9,827	8,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
1970:										
4th quarter.....	26,277	11,377	14,900	13,653	4,354	1,650	2,658	623	507	2,832
3d quarter.....	19,773	10,762	9,011	7,737	4,055	1,707	2,299	591	541	2,843
2d quarter.....	24,288	14,436	9,852	8,566	4,394	1,590	3,443	1,416	927	3,952
1st quarter.....	21,240	12,627	8,613	7,546	4,185	1,479	2,714	955	1,175	3,186
1969:										
4th quarter.....	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter.....	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813
1968:										
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
1967:										
4th quarter.....	18,726	7,868	10,858	10,023	2,924	1,308	1,468	412	383	2,208
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
12 MONTHS ENDING										
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552
December 1971.....	100,724	54,081	46,643	41,306	18,958	6,871	12,669	3,433	3,306	14,181
September 1971.....	97,491	52,228	45,263	40,102	18,264	6,724	11,878	3,387	3,294	13,842
June 1971.....	94,279	50,974	43,305	38,260	17,710	6,604	11,544	3,391	3,257	13,513
March 1971.....	93,215	49,885	43,330	38,362	17,301	6,505	11,140	3,545	3,241	13,121
December 1970.....	91,578	49,202	42,376	37,502	16,988	6,426	11,114	3,585	3,150	12,813
September 1970.....	88,911	48,435	40,476	35,738	16,534	6,327	10,881	3,640	3,103	12,688
June 1970.....	88,128	47,803	40,325	35,723	16,273	6,250	10,691	3,653	3,029	12,509
March 1970.....	85,086	46,334	38,752	34,310	15,676	6,119	10,429	3,495	2,920	12,137
December 1969.....	82,826	45,059	37,767	33,556	15,134	5,974	9,993	3,499	2,906	11,764
September 1969.....	80,470	43,484	36,986	32,977	14,730	5,847	9,296	3,340	2,859	11,421
June 1969.....	77,451	42,070	35,381	31,508	14,241	5,697	8,907	3,191	2,761	11,146
March 1969.....	75,422	40,309	35,113	31,448	13,709	5,569	8,451	2,891	2,696	10,658

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1969-70 and earlier years. See text discussion of "Sources of Data and Limitations."

^r Revised.

^s Property taxes in these quarters reflect delayed collections in Cook County, Illinois, due to an extension of the tax payment penalty date.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1972, and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended March			Area	Area population, 1970 ¹	Collections, 12 months ended March		
		1972	1971	Percent change			1972	1971	Percent change
ALABAMA					HAWAII				
Jefferson County.....	644,991	42.9	40.0	7.3	Honolulu city.....	629,176	76.4	68.4	11.7
Mobile County.....	317,308	17.8	16.8	6.0	ILLINOIS				
ARIZONA					(See also Missouri)				
Maricopa County.....	967,522	160.6	153.6	4.6	Chicago SMSA.....	6,978,947	1,789.8	1,289.0	38.9
Pima County.....	351,667	80.3	68.2	17.7	Cook County.....	5,492,369	1,410.0	941.9	49.7
CALIFORNIA					Du Page County.....	491,882	158.1	122.5	29.1
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,420,386	416.7	360.1	15.7	Kane County.....	251,005	50.9	53.0	-4.0
Los Angeles-Long Beach SMSA (Los Angeles County).....	7,032,075	2,342.9	2,079.8	12.7	Lake County.....	382,638	103.6	95.0	9.1
Riverside-San Bernardino-Ontario SMSA.....	1,143,146	325.8	287.2	13.4	McHenry County.....	111,555	26.7	25.4	5.1
Riverside County.....	459,074	135.4	118.3	14.5	Will County.....	249,498	40.5	51.2	-20.9
San Bernardino County.....	684,072	190.4	168.9	12.7	INDIANA				
San Diego SMSA (San Diego County).....	1,357,854	333.5	279.3	19.4	(See also Kentucky and Ohio)				
San Francisco-Oakland SMSA.....	3,109,519	1,170.3	1,058.6	10.6	Indianapolis SMSA.....	1,109,882	254.6	228.8	11.3
Alameda County.....	1,073,184	356.4	329.6	8.1	Boone County.....	30,870	6.1	5.3	15.1
Contra Costa County.....	558,389	230.7	196.8	17.2	Hamilton County.....	54,532	11.1	9.2	20.7
Marin County.....	206,038	77.8	66.3	17.3	Hancock County.....	35,096	6.5	5.4	20.4
San Francisco city.....	715,674	290.0	271.5	6.8	Hendricks County.....	53,974	8.9	7.5	18.7
San Mateo County.....	556,234	215.4	194.4	10.8	Johnson County.....	61,138	10.1	8.9	13.5
Other counties:					Marion County.....	792,299	198.5	181.4	9.4
Fresno.....	413,053	112.3	98.3	14.2	Morgan County.....	44,176	6.5	6.9	-5.8
Kern.....	329,162	110.3	98.0	12.6	Shelby County.....	37,797	6.9	(NA)	(NA)
Sacramento.....	631,498	(NA)	144.8	(NA)	Lake County.....	546,253	169.4	118.4	43.1
Santa Clara.....	1,064,714	353.3	309.0	14.3	IOWA				
COLORADO					Polk County.....	286,101	77.1	81.0	-4.8
Denver SMSA.....	1,227,529	275.2	237.5	15.9	KANSAS				
Adams County.....	185,789	35.0	26.2	33.6	(See also Missouri)				
Arapahoe County.....	162,142	35.6	31.2	14.1	Sedgwick County.....	350,694	81.1	76.0	6.7
Boulder County.....	131,889	31.3	25.7	21.8	KENTUCKY				
Denver city.....	514,678	121.5	108.9	11.6	(See also Ohio)				
Jefferson County.....	233,031	51.8	45.5	13.8	Louisville, Ky.-Ind. SMSA.....	826,553	293.1	290.2	3.2
CONNECTICUT					Jefferson County, Ky.....	695,055	78.1	75.4	3.6
Fairfield County.....	792,814	277.6	246.7	12.5	Clark County, Ind.....	75,876	(NA)	(NA)	(NA)
Hartford County.....	816,737	258.5	246.6	4.8	Floyd County, Ind.....	55,622	10.1	8.2	23.2
New Haven County.....	744,948	244.5	198.8	23.0	LOUISIANA				
DELAWARE					New Orleans SMSA.....	1,045,809	294.8	286.4	9.7
New Castle County.....	385,856	42.1	37.7	11.7	Jefferson Parish.....	337,568	39.4	36.8	7.1
DISTRICT OF COLUMBIA					New Orleans city.....	593,471	44.1	38.4	14.8
Washington, D.C.-Md.-Va. SMSA....	2,861,123	2590.4	534.5	10.5	St. Bernard Parish.....	51,185	(NA)	(NA)	(NA)
Washington, D.C.....	756,510	126.0	130.0	-3.1	St. Tammany Parish.....	63,585	4.3	4.4	-2.3
Montgomery County, Md.....	522,809	145.2	117.4	23.7	MARYLAND				
Prince Georges County, Md.....	660,567	131.2	121.1	8.3	(See also District of Columbia)				
Alexandria city, Va.....	110,938	25.6	21.9	16.9	Baltimore SMSA.....	2,070,670	2380.0	2329.5	15.3
Arlington County, Va.....	174,284	37.0	34.5	7.2	Anne Arundel County.....	297,539	41.6	33.3	24.9
Fairfax city, Va.....	21,970	(NA)	2.8	(NA)	Baltimore city.....	905,759	174.7	165.6	5.5
Fairfax County, Va.....	455,021	95.8	83.9	14.2	Baltimore County.....	621,077	116.5	102.7	13.4
Falls Church city, Va.....	10,772	2.4	2.2	9.1	Carroll County.....	69,006	9.4	7.6	23.7
Loudoun County, Va.....	37,150	6.3	4.8	31.3	Harford County.....	115,378	15.6	14.3	9.1
Prince William County, Va.....	111,102	17.8	15.9	11.9	Howard County.....	61,911	(NA)	(NA)	(NA)
FLORIDA					MASSACHUSETTS				
Miami SMSA (Dade County).....	1,267,792	274.2	229.8	19.3	Boston ²	3,375,396	1,223.5	1,072.9	14.0
Tampa-St. Petersburg SMSA.....	1,012,594	132.6	114.0	16.3	Essex County.....	637,887	195.0	165.6	17.8
Hillsborough County.....	490,265	72.2	46.3	55.9	Middlesex County.....	1,397,268	492.5	438.3	12.4
Pinellas County.....	522,329	60.4	67.7	-10.8	Norfolk County.....	605,051	219.2	192.5	13.9
Other counties:					Suffolk County.....	735,190	316.8	276.5	14.6
Broward.....	620,100	113.7	99.6	14.2	Other counties:				
Duval (Jacksonville city).....	528,865	58.8	54.6	7.7	Bristol.....	444,301	105.0	96.6	8.7
Orange.....	344,311	47.2	37.3	26.5	Hamden.....	459,050	120.5	110.3	9.2
GEORGIA					Worcester.....	637,969	163.8	144.1	13.7
Atlanta SMSA.....	1,390,164	283.5	251.8	12.6	MICHIGAN				
Clayton County.....	98,043	13.9	11.9	16.8	Detroit SMSA.....	4,199,931	1,087.1	991.1	9.7
Cobb County.....	196,793	20.2	20.3	-0.5	Macomb County.....	625,309	152.7	128.0	19.3
De Kalb County.....	415,387	65.4	54.5	20.0	Oakland County.....	907,871	277.8	259.4	7.1
Fulton County.....	607,592	175.9	158.8	10.8	Wayne County.....	2,666,751	656.6	603.7	8.8
Gwinnett County.....	72,349	8.1	6.3	28.6	Other counties:				
See footnotes at end of table.					Genesee.....	444,341	98.1	91.1	7.7
					Kent.....	411,044	80.7	71.8	12.4

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1972, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended March			Area	Area population, 1970 ¹	Collections, 12 months ended March		
		1972	1971	Percent change			1972	1971	Percent change
MINNESOTA					OHIO				
Minneapolis-St. Paul SMSA.....	1,813,647	² 525.5	² 433.0	21.4	Cincinnati, Ohio-Ky.-Ind. SMSA...	1,384,851	247.0	236.9	4.3
Anoka County.....	154,556	(NA)	(NA)	(NA)	Clermont County, Ohio.....	95,725	13.0	11.7	11.1
Dakota County.....	139,808	38.2	32.9	16.1	Hamilton County, Ohio.....	924,018	200.5	195.5	2.6
Hennepin County.....	960,080	312.0	261.5	19.3	Warren County, Ohio.....	84,925	9.5	8.8	8.0
Ramsey County.....	476,255	124.1	99.5	24.7	Boone County, Ky.....	32,812	2.5	2.7	-7.4
Washington County.....	82,948	21.2	13.2	60.6	Campbell County, Ky.....	88,501	7.2	6.7	7.5
MISSOURI					Kenton County, Ky.....	129,440	11.9	9.3	28.0
Kansas City, Mo.-Kans. SMSA.....	1,253,916	250.7	271.5	-7.7	Dearborn County, Ind.....	29,430	2.4	2.2	9.1
Cass County, Mo.....	39,448	1.9	1.4	35.7	Cleveland SMSA.....	2,064,194	525.9	489.9	7.3
Clay County, Mo.....	123,322	21.2	19.3	9.8	Cuyahoga County.....	1,721,300	458.0	425.4	7.7
Jackson County, Mo.....	654,558	114.0	146.5	-22.2	Geauga County.....	62,977	13.7	12.8	7.0
Platte County, Mo.....	32,081	6.2	5.8	6.9	Lake County.....	197,200	39.2	38.3	2.3
Johnson County, Kans.....	217,662	62.8	57.2	9.8	Medina County.....	82,717	15.0	13.4	11.9
Wyandotte County, Kans.....	186,845	44.6	41.3	8.0	Columbus SMSA.....	916,228	² 159.6	² 176.3	-9.5
St. Louis, Mo.-Ill. SMSA.....	2,363,017	435.8	408.3	6.7	Delaware County.....	42,908	6.7	(NA)	(NA)
Franklin County, Mo.....	55,116	7.7	7.2	6.9	Franklin County.....	833,249	147.2	164.8	-10.7
Jefferson County, Mo.....	105,248	8.8	10.1	-12.9	Pickaway County.....	40,071	(NA)	(NA)	(NA)
St. Charles County, Mo.....	92,954	13.9	12.5	11.2	Dayton SMSA.....	850,266	159.4	152.0	4.9
St. Louis city, Mo.....	622,236	84.2	83.3	1.1	Greene County.....	125,057	16.4	15.9	3.1
St. Louis County, Mo.....	951,353	221.9	207.0	7.2	Miami County.....	84,342	12.1	14.3	-15.4
Madison County, Ill.....	250,934	57.2	47.3	20.9	Montgomery County.....	606,148	125.8	116.4	8.1
St. Clair County, Ill.....	285,176	42.1	40.9	2.9	Preble County.....	34,719	5.1	5.4	-5.6
NEBRASKA					Other counties:				
Douglas County.....	389,455	99.9	88.2	13.3	Lucas.....	484,370	107.9	70.7	52.6
NEW JERSEY (See also Pennsylvania)					Mahoning.....	303,424	53.3	50.3	6.0
Newark SMSA.....	1,856,556	668.6	577.2	15.8	Stark.....	372,210	52.8	29.4	79.6
Essex County.....	929,986	344.6	301.7	14.2	Summit.....	553,371	110.0	109.5	0.5
Morris County.....	383,454	144.8	120.3	20.4	OKLAHOMA				
Union County.....	543,116	179.2	155.2	15.5	Oklahoma County.....	526,805	67.9	67.1	1.2
Paterson-Clifton-Passaic SMSA.....	1,358,794	429.3	395.6	8.5	Tulsa County.....	401,663	78.1	57.1	36.8
Bergen County.....	898,012	300.6	276.0	8.9	OREGON				
Passaic County.....	460,782	128.7	119.6	7.6	Portland, Oreg.-Wash. SMSA.....	1,009,129	289.6	223.7	29.5
Other counties:					Clackamas County, Oreg.....	166,088	42.9	37.3	15.0
Hudson.....	609,266	167.6	170.1	-1.5	Multnomah County, Oreg.....	556,667	146.7	131.4	11.6
Mercer.....	303,968	96.2	85.8	12.1	Washington County, Oreg.....	157,920	44.3	36.5	21.4
Middlesex.....	583,813	181.8	153.3	18.6	Clark County, Wash.....	128,454	19.9	18.5	7.6
Monmouth.....	459,379	155.3	130.7	18.8	PENNSYLVANIA				
NEW MEXICO					Philadelphia, Pa.-N.J. SMSA.....	4,817,914	827.8	805.9	2.7
Bernalillo County.....	315,774	39.7	41.5	-4.3	Bucks County, Pa.....	415,056	68.4	69.5	-1.6
NEW YORK					Chester County, Pa.....	278,311	41.1	41.1	-
Buffalo SMSA.....	1,349,211	342.0	315.9	8.3	Delaware County, Pa.....	600,035	118.4	139.9	-15.4
Erie County.....	1,113,491	288.7	264.8	9.0	Montgomery County, Pa.....	623,799	157.3	135.4	16.2
Niagara County.....	235,720	53.3	51.1	4.3	Philadelphia city, Pa.....	1,948,609	210.3	212.4	-1.0
New York SMSA.....	11,528,649	3,786.0	3,506.5	8.0	Burlington County, N.J.....	323,132	75.6	65.3	15.8
Nassau County.....	1,422,905	726.2	650.4	11.7	Camden County, N.J.....	456,291	118.3	105.1	12.6
New York City.....	7,867,760	2,121.0	1,982.6	7.0	Gloucester County, N.J.....	172,681	38.4	37.2	3.2
Rockland County.....	229,903	105.3	100.3	5.0	Pittsburgh SMSA.....	2,401,245	388.2	354.6	9.5
Suffolk County.....	1,116,672	423.3	408.3	3.7	Allegheny County.....	1,605,016	299.4	276.1	8.4
Westchester County.....	891,409	410.2	364.9	12.4	Beaver County.....	208,418	28.1	24.6	14.2
Rochester SMSA.....	882,667	248.0	214.7	15.5	Washington County.....	210,876	20.3	18.7	8.6
Livingston County.....	54,041	10.2	8.7	17.2	Westmoreland County.....	376,935	40.4	35.2	14.8
Monroe County.....	711,917	211.1	183.2	15.2	Other counties:				
Orleans County.....	37,305	6.6	5.9	11.9	Berks.....	296,382	37.6	34.3	9.6
Wayne County.....	79,404	20.1	16.9	18.9	Erie.....	263,654	52.6	39.3	33.8
Other counties:					Lancaster.....	319,693	33.9	33.9	-
Albany.....	285,618	64.5	63.3	1.9	Luzerne.....	342,301	30.7	29.2	5.1
Oneida.....	273,037	47.7	44.2	7.9	RHODE ISLAND				
Onondaga.....	472,185	117.7	93.7	25.6	Providence-Pawtucket-Warwick ⁴	768,580	163.5	141.6	15.5
NORTH CAROLINA					Bristol County.....	45,937	10.4	9.8	6.1
Mecklenburg County.....	354,656	63.9	52.5	21.7	Kent County.....	142,382	29.4	25.2	16.7
					Providence County.....	580,261	123.7	106.6	16.0
					TENNESSEE				
					Knox County.....	276,293	30.7	29.1	5.5
					Nashville-Davidson.....	447,877	65.2	58.0	12.4
					Shelby County.....	722,014	100.3	95.8	4.7

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1972, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1970 ¹	Collections, 12 months ended March			Area	Area popu- lation, 1970 ¹	Collections, 12 months ended March		
		1972	1971	Percent change			1972	1971	Percent change
TEXAS					VIRGINIA (See also District of Columbia)				
Dallas SMSA.....	1,555,950	309.4	278.0	11.3					
Collin County.....	66,920	7.7	6.0	28.3	Norfolk city.....	307,951	23.3	25.1	-7.2
Dallas County.....	1,327,321	285.9	258.1	10.8	WASHINGTON (See also Oregon)				
Denton County.....	75,633	7.8	6.8	14.7					
Ellis County.....	46,638	4.5	4.0	12.5	Seattle-Everett SMSA.....	1,421,869	321.8	266.0	21.0
Kaufman County.....	32,392	2.5	2.2	13.6	King County.....	1,156,633	266.6	233.3	14.3
Rockwall County.....	7,046	1.0	0.9	11.1	Snohomish County.....	265,236	55.2	32.7	68.8
Houston SMSA.....	1,985,031	384.3	357.5	7.5	Other counties:				
Brazoria County.....	108,312	28.6	29.2	-2.1	Pierce.....	411,027	57.1	47.6	20.0
Fort Bend County.....	52,314	10.1	9.0	12.2	Spokane.....	287,487	33.7	34.6	-2.6
Harris County.....	1,741,912	329.5	308.0	7.0	WEST VIRGINIA				
Liberty County.....	33,014	5.2	4.3	20.9	Kanawha County.....	229,515	23.7	23.7	-
Montgomery County.....	49,479	10.9	7.0	55.7	WISCONSIN				
San Antonio SMSA.....	864,014	88.5	83.4	6.1	Milwaukee SMSA.....	1,403,688	441.3	408.3	8.1
Bexar County.....	830,460	86.4	81.3	6.3	Milwaukee County.....	1,054,063	336.6	323.6	4.0
Guadalupe County.....	33,554	2.1	2.1	-	Ozaukee County.....	54,421	14.9	13.2	12.9
Other counties:					Washington County.....	63,839	18.8	15.5	21.3
El Paso.....	359,291	24.9	35.2	-29.3	Waukesha County.....	231,365	71.0	56.0	26.8
Tarrant.....	716,317	95.9	86.5	10.9					
UTAH									
Salt Lake County.....	458,607	96.6	78.7	22.7					

- Represents zero or rounds to zero.

NA Not available.

¹Final population counts from 1970 Census of Population, advance report, Series PC (VI).

²Total includes amounts estimated for those areas not reporting.

³Massachusetts State Economic Area C.

⁴Rhode Island State Economic Area A.

Table 3: Collections of Selected State Taxes, First Quarter of 1972 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	1st quarter 1972 (thousand dollars)	12-month periods			1st quarter 1972 (thousand dollars)	12-month periods		
		Year ended March 1972 (thousand dollars)	Percent change from--			Year ended March 1972 (thousand dollars)	Percent change from--	
			Year ended Dec. 1971	Year ended March 1971			Year ended Dec. 1971	Year ended March 1971
Alabama.....	63,222	243,872	2.8	11.8	31,336	130,201	2.0	9.4
Alaska.....	(X)	(X)	(X)	(X)	2,474	11,130	4.6	0.8
Arizona.....	58,924	215,972	5.1	15.3	19,569	76,113	2.9	10.6
Arkansas.....	35,766	137,930	4.9	19.3	19,040	82,982	1.6	7.2
California.....	540,828	1,947,074	4.3	10.0	163,817	694,768	0.5	4.6
Colorado.....	43,182	180,662	4.9	20.3	19,224	83,239	2.2	8.5
Connecticut.....	103,351	378,722	9.4	45.9	32,533	119,688	6.9	17.6
Delaware.....	(X)	(X)	(X)	(X)	5,238	22,902	7.2	24.9
District of Columbia ¹	21,065	80,240	1.1	3.8	4,342	17,134	1.5	2.3
Florida.....	257,077	828,667	6.0	16.4	81,831	290,776	7.6	22.1
Georgia.....	104,410	401,401	3.7	14.1	50,003	198,224	5.7	22.5
Hawaii.....	47,436	181,630	1.8	3.9	4,537	19,965	0.6	9.8
Idaho.....	12,302	49,686	3.4	12.6	5,670	30,019	0.7	4.8
Illinois.....	282,289	1,085,569	3.0	5.6	77,928	345,962	0.2	4.7
Indiana.....	114,026	455,718	3.6	24.5	39,438	167,599	2.1	6.1
Iowa.....	54,698	223,185	1.2	7.8	25,529	109,623	3.2	7.5
Kansas.....	46,018	173,457	4.6	13.5	21,142	88,044	2.9	6.0
Kentucky.....	81,699	311,212	2.9	9.9	28,335	116,312	1.5	6.2
Louisiana.....	69,602	271,122	3.0	27.6	31,772	131,533	2.0	7.1
Maine.....	23,519	100,588	2.8	13.0	10,450	44,974	4.0	15.1
Maryland.....	78,109	287,007	3.1	12.2	30,365	135,764	1.6	16.1
Massachusetts.....	53,320	202,124	1.8	12.7	37,261	146,441	1.6	4.7
Michigan.....	245,366	953,697	2.5	12.7	71,203	295,564	2.3	5.8
Minnesota.....	75,703	236,530	8.3	14.0	35,766	138,589	8.1	6.2
Mississippi.....	69,114	268,121	3.4	11.4	20,638	95,820	1.0	3.7
Missouri.....	94,636	354,360	1.2	10.3	32,263	128,800	2.9	9.5
Montana.....	(X)	(X)	(X)	(X)	6,806	32,324	2.4	6.1
Nebraska.....	24,647	96,796	2.6	9.5	16,020	72,836	2.7	7.3
Nevada.....	15,370	60,500	-0.4	3.1	5,991	27,538	0.9	6.2
New Hampshire.....	(X)	(X)	(X)	(X)	8,151	30,525	8.9	23.6
New Jersey.....	139,473	552,556	2.7	12.4	54,119	217,288	1.7	6.3
New Mexico.....	26,274	106,481	3.6	14.6	9,739	41,073	1.8	4.9
New York.....	417,349	1,533,795	8.6	30.4	119,363	414,777	3.0	7.6
North Carolina.....	80,277	312,866	3.7	12.4	57,744	239,729	2.6	6.8
North Dakota.....	16,248	59,377	3.1	11.8	2,032	23,877	3.7	19.8
Ohio.....	178,312	729,790	1.7	9.8	83,903	339,709	0.5	3.7
Oklahoma.....	27,930	110,769	4.0	15.3	24,055	100,703	1.5	5.9
Oregon.....	(X)	(X)	(X)	(X)	15,491	75,705	-0.1	4.9
Pennsylvania.....	244,791	1,000,187	-1.6	1.6	90,763	396,713	0.1	8.0
Rhode Island.....	23,602	87,935	2.6	8.1	7,311	29,809	1.1	5.2
South Carolina.....	63,135	237,770	4.3	14.8	24,344	93,903	2.5	6.8
South Dakota.....	15,380	56,535	2.4	5.3	4,977	27,071	1.7	7.9
Tennessee.....	88,522	331,094	7.6	29.8	36,579	149,139	2.7	8.0
Texas.....	203,306	728,056	6.6	22.5	84,287	344,987	-1.0	3.6
Utah.....	31,770	113,369	4.2	14.6	10,102	43,932	2.9	10.7
Vermont.....	5,888	21,281	1.9	10.9	5,295	20,260	6.0	18.5
Virginia.....	66,232	251,226	3.3	12.7	42,817	171,898	2.9	9.9
Washington.....	146,040	579,732	1.5	5.1	33,735	151,088	1.9	6.1
West Virginia.....	52,456	218,647	3.0	29.8	15,119	65,842	1.3	19.1
Wisconsin.....	95,776	366,345	2.7	12.0	32,996	143,435	1.6	5.8
Wyoming.....	8,799	36,372	2.6	8.6	4,376	20,623	1.7	1.6

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, First Quarter of 1972 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	1st quarter 1972 (thousand dollars)	12-month periods			1st quarter 1972 (thousand dollars)	12-month periods		
		Year ended March 1972 (thousand dollars)	Percent change from--			Year ended March 1972 (thousand dollars)	Percent change from--	
			Year ended Dec. 1971	Year ended March 1971			Year ended Dec. 1971	Year ended March 1971
Alabama.....	34,891	131,702	3.5	10.4	7,446	30,419	7.8	14.8
Alaska.....	8,729	36,399	-0.6	5.7	776	5,790	2.4	13.3
Arizona.....	20,867	79,367	5.8	-5.0	4,947	25,079	3.1	8.2
Arkansas.....	18,690	58,627	15.2	35.0	8,494	33,496	3.6	7.4
California.....	345,418	1,502,276	14.7	25.5	207,102	287,578	3.0	3.9
Colorado.....	38,101	163,850	6.4	23.2	12,913	27,763	2.6	-5.0
Connecticut.....	9,975	24,136	54.4	249.7	9,977	48,018	5.1	8.4
Delaware.....	25,291	94,720	9.1	35.4	4,275	12,293	9.4	0.8
District of Columbia ¹	25,565	117,651	-1.3	21.0	9,754	15,154	2.6	7.4
Florida.....	(X)	(X)	(X)	(X)	14,135	159,133	1.5	10.6
Georgia.....	50,539	213,821	6.1	9.4	12,998	38,379	1.3	0.8
Hawaii.....	26,186	116,249	-2.0	0.8	(X)	(X)	(X)	(X)
Idaho.....	9,868	49,148	1.1	29.3	4,515	17,309	0.4	17.2
Illinois.....	205,866	825,553	2.8	14.1	110,355	272,042	3.7	5.8
Indiana.....	66,442	246,671	15.1	47.7	27,867	64,538	-7.5	-8.6
Iowa.....	61,574	168,840	19.0	48.2	57,842	84,759	-0.6	-0.3
Kansas.....	24,149	84,917	2.9	6.9	17,064	40,666	-7.3	21.0
Kentucky.....	31,586	153,268	2.8	16.9	18,936	33,595	2.8	3.0
Louisiana.....	27,703	102,579	10.6	72.8	8,007	30,323	20.1	35.9
Maine.....	6,458	25,229	-1.5	-1.9	10,763	16,394	4.3	6.7
Maryland.....	92,506	435,899	-1.7	5.4	31,243	63,697	4.1	7.1
Massachusetts.....	209,190	653,722	14.6	24.9	14,920	49,666	-7.7	16.7
Michigan.....	250,669	740,055	15.8	54.2	62,112	155,590	6.2	13.2
Minnesota.....	141,474	493,265	17.3	49.2	41,168	71,270	6.0	3.2
Mississippi.....	12,354	49,302	-1.7	6.5	2,493	16,547	3.7	15.3
Missouri.....	63,933	225,547	10.0	25.6	34,526	77,323	6.4	-3.9
Montana.....	20,445	58,090	18.8	42.3	3,953	8,781	1.8	-2.3
Nebraska.....	13,461	49,678	-0.9	-12.2	19,973	28,411	8.6	23.7
Nevada.....	(X)	(X)	(X)	(X)	4,663	10,190	0.6	(NA)
New Hampshire.....	1,088	6,560	3.5	53.9	9,061	17,923	25.5	41.6
New Jersey.....	6,815	19,021	3.6	26.8	54,514	146,142	2.7	5.9
New Mexico.....	8,416	39,887	1.3	51.9	12,183	18,190	57.0	41.8
New York.....	710,140	2,514,557	0.5	-0.6	84,300	252,400	-1.3	3.3
North Carolina.....	77,641	338,587	2.7	17.3	61,125	76,227	6.8	8.6
North Dakota.....	5,332	17,182	1.2	8.4	6,143	14,864	3.2	61.7
Ohio.....	20,140	20,140	(2)	(2)	16,816	162,515	-2.6	-0.8
Oklahoma.....	22,886	73,651	16.0	43.3	49,642	77,046	3.6	14.3
Oregon.....	54,370	246,294	0.8	12.2	13,667	53,804	2.0	6.9
Pennsylvania.....	243,667	566,173	(3)	(3)	72,281	187,653	12.4	-9.1
Rhode Island.....	12,664	73,489	(4)	(4)	7,249	14,609	-3.7	2.0
South Carolina.....	24,525	121,034	3.0	16.5	10,255	17,680	9.5	1.7
South Dakota.....	(X)	(X)	(X)	(X)	10,464	15,272	25.5	10.9
Tennessee.....	3,077	12,824	1.5	2.6	18,219	56,778	-14.0	-17.5
Texas.....	(X)	(X)	(X)	(X)	33,959	176,767	-0.4	1.9
Utah.....	15,674	68,019	4.1	18.3	8,082	12,951	8.1	15.3
Vermont.....	12,850	46,345	8.7	4.1	6,453	13,643	4.6	9.7
Virginia.....	85,520	349,366	3.5	13.2	24,561	71,665	3.2	5.1
Washington.....	(X)	(X)	(X)	(X)	35,774	56,388	2.8	10.0
West Virginia.....	19,429	75,914	2.3	64.3	4,128	29,090	1.0	24.1
Wisconsin.....	147,047	545,078	2.6	8.4	22,315	75,791	2.6	4.6
Wyoming.....	(X)	(X)	(X)	(X)	3,880	11,767	4.1	8.8

Note: Differences between collections of

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures.

- Represents zero or rounds to zero. NA Not available. X Not applicable.

¹The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1.

²A graduated personal income tax is levied on every individual residing in or earning income in Ohio, effective January 1, 1972.

³New tax effective March 4, 1971; declared unconstitutional by State Supreme Court and replaced by statute effective June 1, 1971.

⁴Individual income tax, effective January 1, 1971; supplants prior tax on investment income.